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IN THE SENATE

SENATE BILL NO. 1271

BY EDUCATION COMMITTEE

AN ACT

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2	RELATING TO PUBLIC SCHOOL FUNDING; AMENDING SECTION 33-1002, IDAHO CODE,
3	TO PROVIDE FOR STATE SUPPORT OF DISCRETIONARY SPENDING BY SCHOOL DIS-
4	TRICTS; AMENDING CHAPTER 10, TITLE 33, IDAHO CODE, BY THE ADDITION OF
5	A NEW SECTION 33-1029, IDAHO CODE, TO ESTABLISH PROVISIONS REGARD-
5	ING STATE SUPPORT FOR DISCRETIONARY SPENDING BY SCHOOL DISTRICTS; AND
7	DECLARING AN EMERGENCY AND PROVIDING AN EFFECTIVE DATE.

- Be It Enacted by the Legislature of the State of Idaho:
- 9 SECTION 1. That Section 33-1002, Idaho Code, be, and the same is hereby 10 amended to read as follows:
 - 33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support program is calculated as follows:
 - (1) State Educational Support Funds. Add the state appropriation, including the moneys available in the public school income fund, together with all miscellaneous revenues to determine the total state funds.
 - (2) From the total state funds subtract the following amounts needed for state support of special programs provided by a school district:
 - (a) Pupil tuition-equivalency allowances as provided in section 33-1002B, Idaho Code;
 - (b) Transportation support program as provided in section 33-1006, Idaho Code;
 - (c) Feasibility studies allowance as provided in section 33-1007A, Idaho Code;
 - (d) The approved costs for border district allowance, provided in section 33-1403, Idaho Code, as determined by the state superintendent of public instruction;
 - (e) The approved costs for exceptional child approved contract allowance, provided in subsection 2. of section 33-2004, Idaho Code, as determined by the state superintendent of public instruction;
 - (f) Salary-based apportionment calculated as provided in sections 33-1004 through 33-1004F, Idaho Code;
 - (g) Unemployment insurance benefit payments according to the provisions of section 72-1349A, Idaho Code;
 - (h) For expenditure as provided by the public school technology program;
 - (i) For employee severance payments as provided in section 33-521, Idaho Code;
 - (j) For distributions to the Idaho digital learning academy as provided in section 33-1020, Idaho Code;
 - (k) For charter school facilities funds and reimbursements paid pursuant to section 33-5208(5), Idaho Code;

- (1) For an online course portal as provided for in section 33-1024, Idaho Code;
- (m) For advanced opportunities as provided for in chapter 46, title 33, Idaho Code;
- (n) For additional math and science courses for high school students as provided in section 33-1021, Idaho Code;
- (o) For leadership premiums as provided in section 33-1004J, Idaho Code;
- (p) For master teacher premiums as provided in section 33-1004I, Idaho Code;
- (q) For the support of provisions that provide a safe environment conducive to student learning and maintain classroom discipline, an allocation of three hundred dollars (\$300) per support unit;
- (r) An amount specified in the appropriation bill for the public schools educational support program for counseling support as provided for in section 33-1212A, Idaho Code, shall be distributed for grades 8 through 12 as follows:
 - (i) For school districts and public charter schools with one hundred (100) or more students enrolled in grades 8 through 12, a pro rata distribution based on students enrolled in grades 8 through 12 or eighteen thousand dollars (\$18,000), whichever is greater;
 - (ii) For school districts and public charter schools with fewer than one hundred (100) students enrolled in grades 8 through 12, one hundred eighty dollars (\$180) per student enrolled in grades 8 through 12 or nine thousand dollars (\$9,000), whichever is greater;
- (s) An amount specified in the public schools educational support program appropriation bill for literacy intervention pursuant to section 33-1807, Idaho Code, the disbursements made to the school districts and public charter schools in the aggregate shall not exceed the total amount appropriated for this purpose and shall be based on the actual costs of such intervention programs. School districts and public charter schools shall be reimbursed in full or in pro rata based on the average number of students in kindergarten through grade 3 who score basic or below basic on the fall statewide reading assessment in the prior three (3) years;
- (t) For mastery-based education as provided for in section 33-1632, Idaho Code;
- (u) For pay for success contracting as provided in section 33-125B, Idaho Code; and
- (v) An amount specified in the public schools educational support program appropriation bill for discretionary spending by school districts pursuant to section 33-1029, Idaho Code; and
- (w) Any additional amounts as required by statute to effect administrative adjustments or as specifically required by the provisions of any bill of appropriation;

to secure the total educational support distribution funds.

(3) Average Daily Attendance. The total state average daily attendance shall be the sum of the average daily attendance of all of the school districts of the state. The state board of education shall establish rules set-

ting forth the procedure to determine average daily attendance and the time for, and method of, submission of such report. Average daily attendance calculation shall be carried out to the nearest hundredth. Computation of average daily attendance shall also be governed by the provisions of section 33-1003A, Idaho Code.

(4) Support Units. The total state support units shall be determined by using the tables set out hereafter called computation of kindergarten support units, computation of elementary support units, computation of secondary support units, computation of exceptional education support units, and computation of alternative school support units. The sum of all of the total support units of all school districts of the state shall be the total state support units.

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

14	Average Daily		
15 16	Attendance 41 or more	Attendance Divisor	Units Allowed 1 or more as computed
17	31 - 40.99 ADA		
18	26 - 30.99 ADA		
19	21 - 25.99 ADA		.75
20	16 - 20.99 ADA		.6
21	8 - 15.99 ADA		.5
22	1 - 7.99 ADA		count as elementary

1	COMPU	TATION OF ELEMENTARY SUPPORT UNITS			
2 3 4 5 6 7 8 9 10 11 12 13 14 15 16	Average Daily Attendance 300 or more ADA 160 to 299.99 ADA 110 to 159.99 ADA 71.1 to 109.99 ADA 51.7 to 71.0 ADA 33.6 to 51.6 ADA 16.6 to 33.5 ADA 1.0 to 16.5 ADA	Attendance Divisor23grades 4,5 & 622grades 1,2 & 31994-9521grades 1,2 & 31995-9620grades 1,2 & 31996-97 and each year thereafter. 20	. 6.8 . 4.7 . 4.0 . 2.8 . 1.4		
17	COMPUTATION OF SECONDARY SUPPORT UNITS				
18 19 20 21 22 23 24 25 26 27 28 29	Average Daily Attendance 750 or more 400 - 749.99 ADA 300 - 399.99 ADA 200 - 299.99 ADA 100 - 199.99 ADA 99.99 or fewer Grades 7-12 Grades 9-12 Grades 7- 9 Grades 7- 8	Attendance Divisor 18.5	.28 .22 .17 .9 .8 .6 .1 per 14 ADA		
30 31 32 33 34	Average Daily Attendance 14 or more	OF EXCEPTIONAL EDUCATION SUPPORT UNI Attendance Divisor 14.5	Minimum Units Allowed .1 or more as computed		
35 36	12 - 13.99 8 - 11.99				

•	4 - 7.99 1 - 3.99		
3 4 5	* * * * * * * * * * * * * * * * * * * *	ION OF ALTERNATIVE SCHOOL salternative school support grades 6 through 12)	 nclude
6 7	Pupils in Attendance	Attendance Divisor	Minimum Units
8 9	12 or more	12	or more as

In applying these tables to any given separate attendance unit, no school district shall receive less total money than it would receive if it had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of fewer days than a full school year, the support unit allowance shall be in ratio to the number of days of a full school year. The attendance of students attending an alternative school in a school district reporting fewer than one hundred (100) secondary students in average daily attendance shall not be assigned to the alternative table if the student is from a school district reporting fewer than one hundred (100) secondary students in average daily attendance, but shall instead be assigned to the secondary table of the school district in which they are attending the alternative school, unless the alternative school in question serves students from multiple districts reporting fewer than one hundred (100) secondary students in average daily attendance. The tables for exceptional education and alternative school support units shall be applicable only for programs approved by the state department of education following rules established by the state board of education. Moneys generated from computation of support units for alternative schools shall be utilized for alternative school programs. School district administrative and facility costs may be included as part of the alternative school expenditures.

- (5) State Distribution Factor per Support Unit. Divide educational support program distribution funds, after subtracting the amounts necessary to pay the obligations specified in subsection (2) of this section, by the total state support units to secure the state distribution factor per support unit.
- (6) District Support Units. The number of support units for each school district in the state shall be determined as follows:
 - (a) (i) Divide the actual average daily attendance, excluding students approved for inclusion in the exceptional child educational program, for the administrative schools and each of the separate schools and attendance units by the appropriate divisor from the tables of support units in this section, then add the quotients to obtain the district's support units allowance for regular students, kindergarten through grade 12 including alternative school students. Calculations in application of this subsection shall be carried out to the nearest hundredth.

- (ii) Divide the combined totals of the average daily attendance of all preschool, kindergarten, elementary, secondary, juvenile detention center students and students with disabilities approved for inclusion in the exceptional child program of the district by the appropriate divisor from the table for computation of exceptional education support units to obtain the number of support units allowed for the district's approved exceptional child program. Calculations for this subsection shall be carried out to the nearest hundredth when more than one (1) unit is allowed.
- (iii) The total number of support units of the district shall be the sum of the total support units for regular students, subparagraph (i) of this paragraph, and the support units allowance for the approved exceptional child program, subparagraph (ii) of this paragraph.
- (b) Total District Allowance Educational Program. Multiply the district's total number of support units, carried out to the nearest hundredth, by the state distribution factor per support unit and to this product add the approved amount of programs of the district provided in subsection (2) of this section to secure the district's total allowance for the educational support program.
- (c) District Share. The district's share of state apportionment is the amount of the total district allowance, paragraph (b) of this subsection.
- (d) Adjustment of District Share. The contract salary of every noncertificated teacher shall be subtracted from the district's share as calculated from the provisions of paragraph (c) of this subsection.
- (7) Property Tax Computation Ratio. In order to receive state funds pursuant to this section, a charter district shall utilize a school maintenance and operation property tax computation ratio for the purpose of calculating its maintenance and operation levy that is no greater than that which it utilized in tax year 1994, less four-tenths of one percent (.4%). As used herein, the term "property tax computation ratio" shall mean a ratio determined by dividing the district's certified property tax maintenance and operation budget by the actual or adjusted market value for assessment purposes as such values existed on December 31, 1993. Such maintenance and operation levy shall be based on the property tax computation ratio multiplied by the actual or adjusted market value for assessment purposes as such values existed on December 31 of the prior calendar year.
- SECTION 2. That Chapter 10, Title 33, Idaho Code, be, and the same is hereby amended by the addition thereto of a $\underline{\text{NEW SECTION}}$, to be known and designated as Section 33-1029, Idaho Code, and to read as follows:
- 33-1029. STATE SUPPORT FOR DISCRETIONARY SPENDING. (1) Subject to appropriation, moneys shall be distributed to school districts for discretionary spending by such districts. Moneys distributed pursuant to this section:
 - (a) Shall be distributed on a per-student basis, according to a formula provided in the public schools educational support program appropriation bill; and

- (b) May be used at the discretion of the school district board of trustees, except as provided in subsection (2) of this section.
- (2) If a school district has an active supplemental levy pursuant to section 33-802(3) or (5), Idaho Code, then the board of trustees of such district must use seventy-five percent (75%) of moneys received pursuant to subsection (1) of this section to reduce the levy. A school district that fails to comply with the provisions of this subsection shall not be eligible for funds distributed pursuant to this section for the next two (2) years.

SECTION 3. An emergency existing therefor, which emergency is hereby declared to exist, this act shall be in full force and effect on and after July $1,\ 2022$.